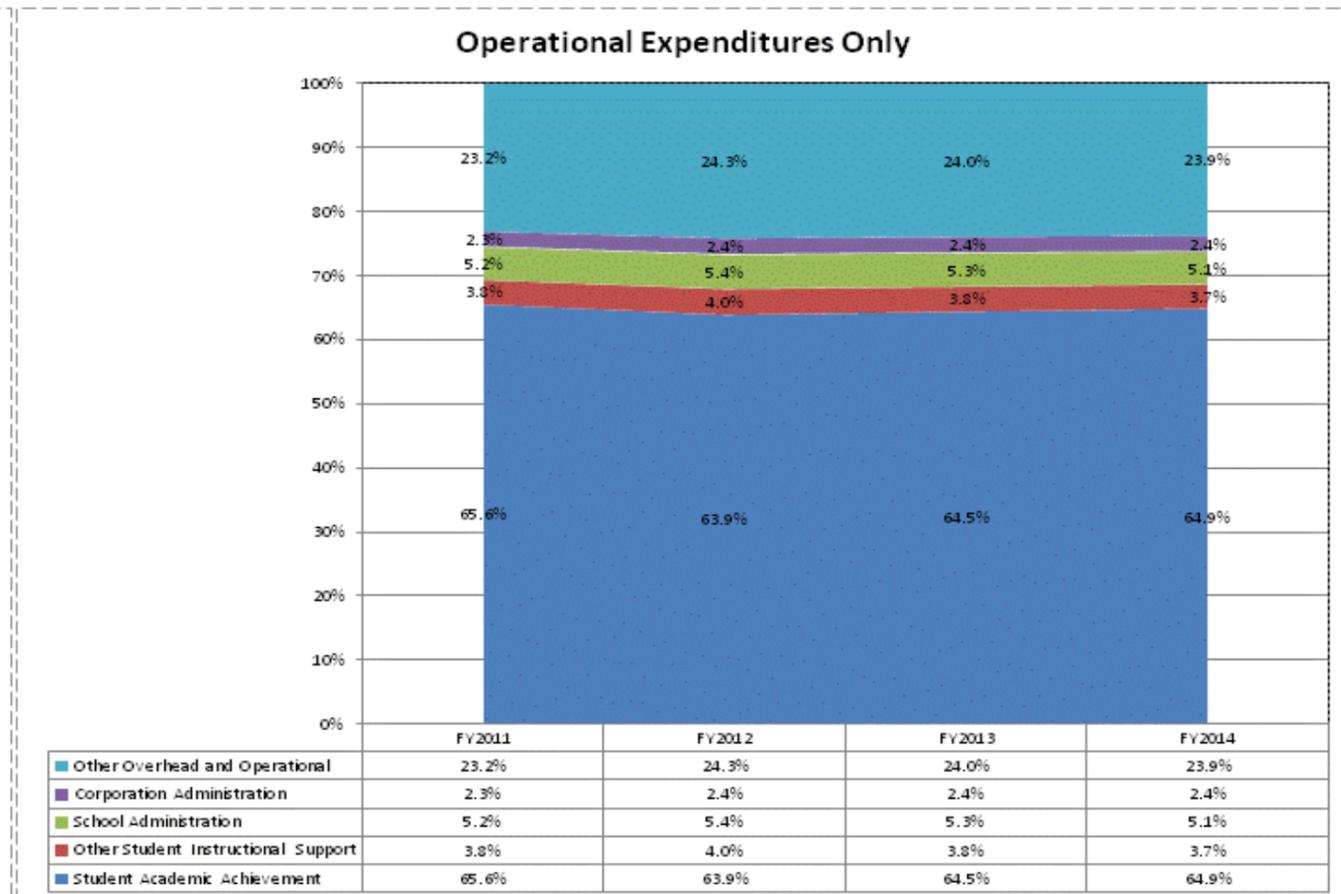
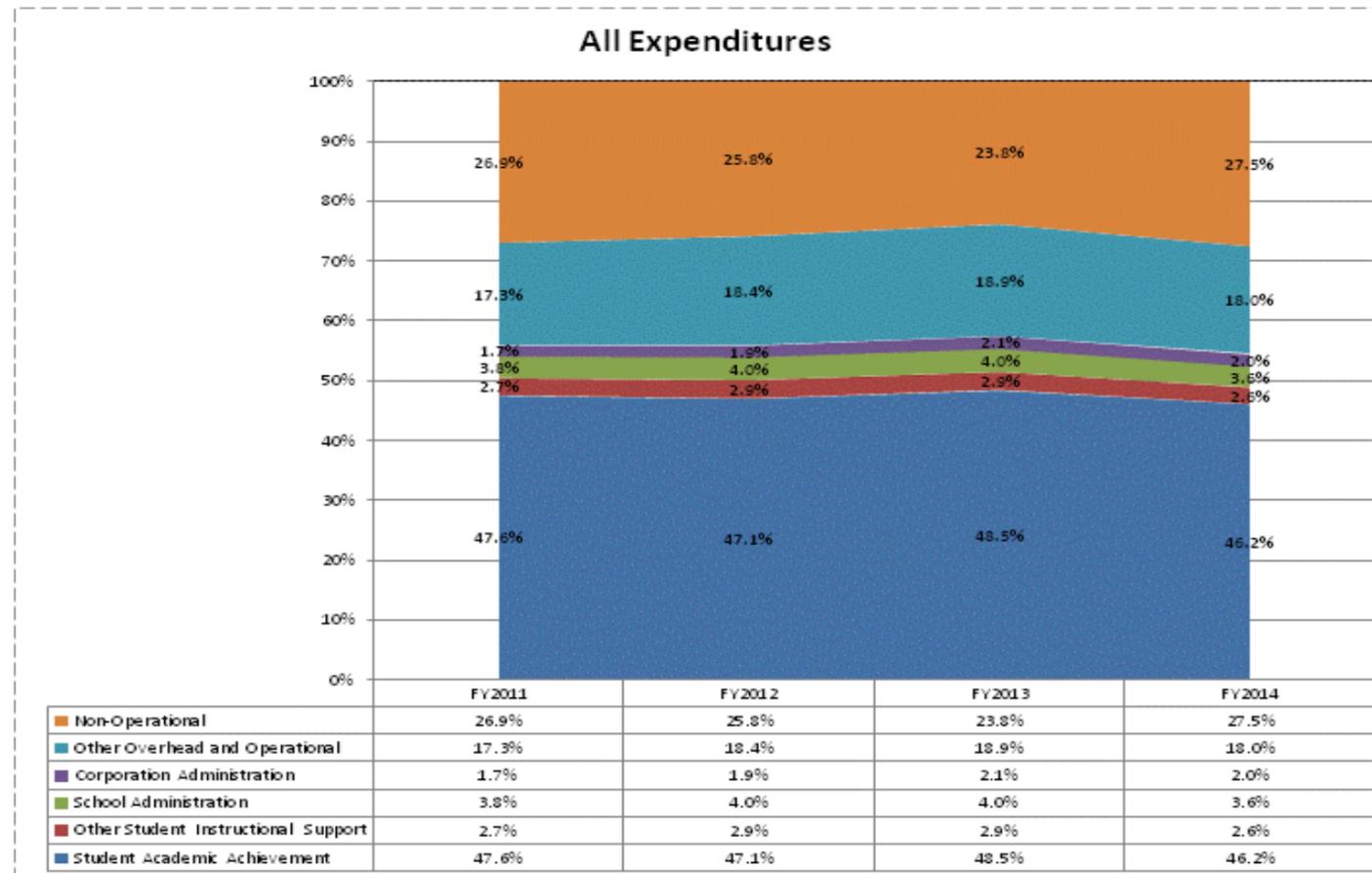


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Wa-Nee Community Schools (2285)

Wa-Nee Community Schools (2285)	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement	\$17,101,800	51.2%	\$13,713,245	46.0%	\$15,544,795	48.5%	\$16,231,742	46.2%
Student Instructional Support	\$2,057,636	6.2%	\$1,914,487	6.4%	\$2,190,624	6.8%	\$2,202,499	6.3%
Overhead and Operational Nonoperational	\$6,464,366	19.4%	\$6,513,087	21.8%	\$6,700,480	20.9%	\$7,039,619	20.0%
Nonoperational	\$7,748,023	23.2%	\$7,702,171	25.8%	\$7,621,682	23.8%	\$9,669,535	27.5%
Grand Total	\$33,371,824		\$29,842,990		\$32,057,582		\$35,143,395	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2013	FY 2014
	57.4%	52.4%	55.3%	52.5%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Wa-Nee Community Schools (2285)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
Student Academic Achievement							
11025 Regular Programs; Non Spec Ed Preschool	\$0	\$0	\$0	\$0	N/A	N/A	N/A
11050 Regular Programs; Full Day Kindergarten	\$19,944	\$46,582	\$713,536	\$791,736	> 500%	> 500%	11%
11100 Regular Programs; Elementary	\$4,483,113	\$4,585,062	\$4,608,390	\$4,395,993	-2%	-4%	-5%
11200 Regular Programs; Middle/Junior High	\$2,125,939	\$2,206,168	\$2,689,908	\$2,718,934	28%	23%	1%
11300 Regular Programs; High School	\$2,407,246	\$2,605,042	\$2,951,274	\$3,134,739	30%	20%	6%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$75,077	\$75,851	\$181,236	\$185,641	147%	145%	2%
11420 Vocational Education; Agriculture B	\$40,515	\$51,184	\$59,755	\$64,540	59%	26%	8%
11450 Vocational Education; Consumer and Homemaking	\$93,225	\$61,843	\$78,054	\$77,825	-17%	26%	0%
11490 Vocational Education; Industrial Education B	\$0	\$0	\$5,200	\$6,859	N/A	N/A	32%
11510 Vocational Education; Cooperative Education	\$875	\$13,402	\$0	\$0	-100%	-100%	N/A
11630 Regular Programs; Alternative Education Programs; High School	\$59,543	\$61,878	\$218,288	\$201,814	239%	226%	-8%
12110 Gifted And Talented; Gifted and Talented	\$18,125	\$42,144	\$50,267	\$29,894	65%	-29%	-41%
12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$7,275	\$0	N/A	N/A	-100%
12210 Mental Disabilities; Mild Mental Disabilities	\$571,426	\$633,445	\$703,954	\$745,824	31%	18%	6%
12340 Physical Impairment; Hearing Impairment	\$0	\$0	\$0	\$12,617	N/A	N/A	N/A
12350 Physical Impairment; Homebound	\$1,437	\$20,480	\$15,205	\$15,738	> 500%	-23%	4%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$505,093	\$731,094	\$501,170	\$507,812	1%	-31%	1%
12510 Culturally Different; Communication Disorders	\$21,506	\$27,322	\$23,513	\$17,710	-18%	-35%	-25%
12610 Learning Disability	\$300,636	\$305,851	\$448,832	\$439,952	46%	44%	-2%
12710 Equal Opportunity At Risk	\$64,118	\$125,198	\$100	\$0	-100%	-100%	-100%
12900 Other Special Programs	\$30,306	\$48,541	\$45,925	\$42,229	39%	-13%	-8%
13600 Adult/Continuing Education Programs; Special Interest Programs	\$9,694	\$0	\$0	\$0	-100%	N/A	N/A
13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$0	\$10,067	\$4,251	\$3,843	N/A	-62%	-10%
14100 Summer School Programs; Elementary	\$1,848	\$20,796	\$14,124	\$12,028	> 500%	-42%	-15%
14300 Summer School Programs; High School	\$81,632	\$33,212	\$0	\$172	-100%	-99%	N/A
16100 Remediation Testing	\$17,943	\$14,849	\$100	\$0	-100%	-100%	-100%
16200 Preventive Remediation	\$24,804	\$39,498	\$32,508	\$33,926	37%	-14%	4%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Sha	\$142,890	\$186,371	\$174,500	\$111,421	-22%	-40%	-36%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Educat	\$843,860	\$1,090,047	\$1,007,558	\$1,435,788	70%	32%	43%
22110 Improvement of Instruction; Service Area Direction	\$120,760	\$167,037	\$106,427	\$105,980	-12%	-37%	0%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$104,954	\$43,958	\$450,493	\$397,362	279%	> 500%	-12%
22130 Improvement of Instruction; Instructional Staff Training	\$40,536	\$19,339	\$36,048	\$43,341	7%	124%	20%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$6,480	\$1,883	\$0	\$0	-100%	-100%	N/A
22210 Library/Media Services; Service Area Direction	\$258,328	\$249,294	\$247,955	\$254,177	-2%	2%	3%
22220 Library/Media Services; School Library	\$22,479	\$25,159	\$27,444	\$30,270	35%	20%	10%
22230 Library/Media Services; Audiovisual	\$7,371	\$4,764	\$4,918	\$3,123	-58%	-34%	-36%
22250 Library/Media Services; Computer Assisted Instruction Services	\$87,769	\$33,434	\$0	\$0	-100%	-100%	N/A
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$4,932	\$1,760	\$1,810	N/A	-63%	3%
22400 Academic Student Assessment	\$0	\$580	\$0	\$0	N/A	-100%	N/A
22900 Other Support Service, Instructional Staff	\$0	\$0	\$68,671	\$67,598	N/A	N/A	-2%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$232,075	\$126,939	\$66,156	\$341,043	47%	169%	416%
26497 2007 Account Code - Teachers Retirement Fund	\$628,646	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$13,450,192	\$13,713,245	\$15,544,795	\$16,231,742	21%	18%	4%
Student Instructional Support							
21220 Guidance Services; Counseling Services	\$424,408	\$514,130	\$646,579	\$651,530	54%	27%	1%
21340 Health Services; Nurse Services	\$141,123	\$167,966	\$179,365	\$181,695	29%	8%	1%
21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$0	\$1,734	\$1,041	\$175	N/A	-90%	-83%
21590 Speech Pathology and Audiology Services; Other Speech Pathology and Audiology Services	\$61,058	\$0	\$0	\$0	-100%	N/A	N/A
21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$0	\$234	\$543	N/A	N/A	132%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Wa-Nee Community Schools (2285)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
21890 Special Education Administration; Other Special Education Administration	\$79,883	\$89,928	\$90,992	\$95,712	20%	6%	5%
21990 Other Support Services, Students; Other Student Services	\$0	\$0	\$0	\$19	N/A	N/A	N/A
24100 Office of The Principal	\$819,441	\$1,140,729	\$1,272,413	\$1,272,824	55%	12%	0%
Student Instructional Support Total	\$1,525,913	\$1,914,487	\$2,190,624	\$2,202,499	44%	15%	1%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$42,402	\$36,224	\$33,666	\$34,808	-18%	-4%	3%
23150 Board of Education; Legal Services	\$48,156	\$64,005	\$65,873	\$69,402	44%	8%	5%
23160 Board of Education; Promotion Expenses	\$2,185	\$602	\$1,467	\$2,041	-7%	239%	39%
23210 Executive Administration; Office of The Superintendent	\$162,375	\$207,454	\$209,336	\$218,558	35%	5%	4%
23220 Executive Administration; Community Relations	\$4,882	\$3,995	\$6,674	\$10,248	110%	157%	54%
23230 Executive Administration; Staff Relations and Negotiations	\$11,801	\$0	\$275	\$0	-100%	N/A	-100%
25110 Fiscal Services; Office of The Business Manager	\$79,479	\$110,723	\$123,828	\$126,420	59%	14%	2%
25120 Fiscal Services; Service Area Direction	\$40,866	\$0	\$0	\$0	-100%	N/A	N/A
25150 Fiscal Services; Payroll Services	\$21,028	\$35,695	\$45,498	\$49,428	135%	38%	9%
25160 Fiscal Services; Financial Accounting	\$0	\$50,299	\$49,983	\$52,577	N/A	5%	5%
25170 Fiscal Services; Internal Auditing	\$2,375	\$0	\$0	\$0	-100%	N/A	N/A
25191 Other Fiscal Services; Refund of Revenue	\$8,187	\$18,133	\$8,409	\$3,201	-61%	-82%	-62%
25192 Other Fiscal Services; Petty Cash	\$250	\$0	\$0	\$17	-93%	N/A	N/A
25195 Other Fiscal Services; Bank Account Service Charge	\$351	\$15,516	\$7,156	\$6,759	> 500%	-56%	-6%
25196 Other Fiscal Services; Cash Change	\$900	\$0	\$0	\$0	-100%	N/A	N/A
25199 Other Fiscal Services; Other	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25300 Printing, Publishing, and Duplicating Services	\$5,032	\$4,036	\$3,524	\$2,381	-53%	-41%	-32%
25710 Personnel Services; Supervision of Personnel Services	\$6,078	\$0	\$0	\$0	-100%	N/A	N/A
25740 Personnel Services; Noninstructional Personnel Training	\$0	\$125	\$0	\$0	N/A	-100%	N/A
25750 Personnel Services; Health Services	\$8,106	\$6,810	\$7,786	\$6,495	-20%	-5%	-17%
25890 Other Technology Services	\$0	\$11,847	\$93,930	\$117,733	N/A	> 500%	25%
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$18,055	\$1,506	\$3,195	\$3,236	-82%	115%	1%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,703,255	\$2,108,961	\$1,875,108	\$1,963,420	15%	-7%	5%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$46,140	\$55,953	\$59,558	\$57,525	25%	3%	-3%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$396,422	\$507,578	\$674,912	\$787,984	99%	55%	17%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$383	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$14,615	\$0	\$0	\$0	N/A	N/A	N/A
26600 Operation and Maintenance of Plant Services; Security Services	\$800	\$1,440	\$14,345	\$31,370	> 500%	> 500%	119%
26700 Operation and Maintenance of Plant Services; Insurance	\$180,667	\$149,064	\$187,228	\$206,816	14%	39%	10%
27010 Student Transportation; Service Area Direction	\$91,854	\$98,730	\$113,379	\$115,843	26%	17%	2%
27100 Student Transportation; Vehicle Operation	\$625,225	\$840,539	\$1,017,113	\$1,065,782	70%	27%	5%
27200 Student Transportation; Monitoring Services	\$109,339	\$102,077	\$54,918	\$46,936	-57%	-54%	-15%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$349,364	\$482,804	\$458,558	\$400,470	15%	-17%	-13%
27400 Student Transportation; Purchase of School Buses	\$493,138	\$393,633	\$264,096	\$368,927	-25%	-6%	40%
27500 Student Transportation; Insurance on Buses	\$13,444	\$1,288	\$33,682	\$37,706	180%	> 500%	12%
27700 Student Transportation; Contracted Transportation Services	\$1,000	\$0	\$1,002	\$0	-100%	N/A	-100%
27900 Student Transportation; Other Student Transportation Services	\$6,468	\$5,884	\$2,937	\$4,361	-33%	-26%	48%
27910 Student Transportation; Bus Driver Training	\$1,254	\$122	\$388	\$300	-76%	147%	-23%
31100 Food Services Operations; Service Area Direction	\$44,114	\$55,134	\$47,445	\$49,165	11%	-11%	4%
31200 Food Services Operations; Food Preparation and Dispensing	\$391,975	\$623,229	\$652,273	\$638,802	63%	2%	-2%
31400 Food Services Operations; Food Purchases	\$462,205	\$499,798	\$563,947	\$537,966	16%	8%	-5%
31900 Other Food Services	\$19,963	\$19,881	\$18,989	\$22,941	15%	15%	21%
Overhead and Operational Total	\$5,414,132	\$6,513,087	\$6,700,480	\$7,039,619	30%	8%	5%
Nonoperational							

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Wa-Nee Community Schools (2285)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
33200 Community Recreation	\$12,446	\$11,253	\$11,559	\$11,607	-7%	3%	0%
33300 Civic Services	\$1,700	\$1,700	\$1,700	\$1,700	0%	0%	0%
33400 Athletic Coaches	\$229,050	\$391,295	\$318,016	\$328,021	43%	-16%	3%
33910 High School Band Uniforms	\$489	\$0	\$0	\$20,000	> 500%	N/A	N/A
33930 Latch Key Kid Program	\$16,857	\$16,892	\$18,284	\$10,428	-38%	-38%	-43%
33990 Other Community Services; Other	\$2,191	\$6,018	\$9,719	\$6,661	204%	11%	-31%
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$3,300	\$980	\$62,181	\$11,305	243%	> 500%	-82%
43000 Facilities Acquisition and Construction; Professional Services	\$232,500	\$3,468	\$96,525	\$64,000	-72%	> 500%	-34%
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$410,840	\$397,549	\$896,457	\$2,602,242	> 500%	> 500%	190%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$350,000	\$424,586	\$283,058	\$141,529	-60%	-67%	-50%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$4,600	\$946	\$130,476	\$130,103	> 500%	> 500%	0%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$255,418	\$231,888	\$213,493	\$347,354	36%	50%	63%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$2,210	\$0	\$0	\$0	-100%	N/A	N/A
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$500,258	\$242,065	\$418,615	\$1,003,368	101%	315%	140%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$151,018	\$726	\$0	\$0	-100%	-100%	N/A
51100 Debt Services; Principal on Debt; Bonds	\$445,000	\$95,000	\$1,225,266	\$2,386,735	436%	> 500%	95%
52100 Debt Services; Interest on Debt; Bonds	\$178,955	\$62,579	\$38,634	\$25,484	-86%	-59%	-34%
52200 Debt Services; Interest on Debt; Temporary Loans	\$35,404	\$128,778	\$0	\$0	-100%	-100%	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$4,794,764	\$5,654,838	\$3,896,500	\$2,578,000	-46%	-54%	-34%
54200 Common School Fund; Principal	\$29,915	\$21,340	\$0	\$0	-100%	-100%	N/A
54250 Common School Fund; Interest	\$0	\$2,270	\$0	\$0	N/A	-100%	N/A
59100 Other Debt Services Obligations; Registrars Fee	\$0	\$6,000	\$200	\$0	N/A	-100%	-100%
60700 Nonprogramed Charges; Scholarships	\$1,000	\$2,000	\$1,000	\$1,000	0%	-50%	0%
Nonoperational Total	\$7,657,916	\$7,702,171	\$7,621,682	\$9,669,535	26%	26%	27%
Prorated By Fund							
26491 2007 Account Code - PERF	\$224,659	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$1,097,130	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$116,399	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$3,771,972	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$2,507	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$111,005	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$5,323,672	\$0	\$0	\$0	N/A	N/A	N/A